



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY
PLOVER, WI 54467

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DEBBIE SNIADAJEWSKI of
(Person responsible for accounts)

VILLAGE OF PLOVER MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/21/2001
(Date)

VILLAGE TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY**Utility Address:** 300 WATERWAY
PLOVER, WI 54467**When was utility organized?** 11/1/1989**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE SNIADAJEWSKI**Title:** VILLAGE TREASURER**Office Address:**2400 POST ROAD
PLOVER, WI 54467**Telephone:** (715) 345 - 5251**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLCP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

President, chairman, or head of utility commission/board or committee:

Name: KEN SCHIBILSKI**Title:** VILLAGE PRESIDENT**Office Address:**2400 POST ROAD
PLOVER, WI 54467**Telephone:** (715) 345 - 5251**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 3/9/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: DAVE FRITSCH**Title:** WATER SYSTEMS MANAGER**Office Address:**
300 WATERWAY
PLOVER, WI 54467**Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD UTILITY COMMISSION

Names of members of utility commission/committee:
KEN SCHIBILSKI, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,521,726	1,455,080	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	386,909	387,453	2
Depreciation Expense (403)	327,917	306,021	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,461	47,747	5
Total Operating Expenses	778,287	741,221	
Net Operating Income	743,439	713,859	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	743,439	713,859	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	236,030	270,264	10
Miscellaneous Nonoperating Income (421)	29,961	36,520	11
Total Other Income	265,991	306,784	
Total Income	1,009,430	1,020,643	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,500	0	13
Total Miscellaneous Income Deductions	2,500	0	
Income Before Interest Charges	1,006,930	1,020,643	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	687,461	808,183	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	687,461	808,183	
Net Income	319,469	212,460	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,599,264)	(2,811,724)	20
Balance Transferred from Income (433)	319,469	212,460	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(2,279,795)	(2,599,264)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	109,248	5
INTEREST ON SPECIAL ASSESSMENTS	126,782	6
Total (Acct. 419):	236,030	
Miscellaneous Nonoperating Income (421):		
WELL PERMIT FEES	600	7
IMPACT FEES	29,361	8
Total (Acct. 421):	29,961	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
BANK CHARGES	2,500	10
Total (Acct. 426):	2,500	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,521,726	0	0	0	1,521,726	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,521,726	0	0	0	1,521,726	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	243,368		243,368	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	243,368	0	243,368	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	20,637,963	19,678,158	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,360,912	2,032,995	2
Net Utility Plant	18,277,051	17,645,163	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,071,609	3,528,665	6
Special Funds (125)	3,626,909	1,246,015	7
Total Other Property and Investments	6,698,518	4,774,680	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	37,471	(130,413)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	289,921	264,522	11
Other Accounts Receivable (143)	0	1,928	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	74,155	57,933	14
Materials and Supplies (150)	25,540	26,485	15
Prepayments (165)	0	50,239	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	427,087	270,694	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	837,687	782,561	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	837,687	782,561	
Total Assets and Other Debits	26,240,343	23,473,098	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(2,279,795)	(2,599,264)	23
Total Proprietary Capital	(2,279,795)	(2,599,264)	
LONG-TERM DEBT			
Bonds (221)	14,250,000	12,050,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	14,250,000	12,050,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	86,383	48,422	28
Payables to Municipality (233)	54,271	4,822	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	77,175	55,480	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	217,829	108,724	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,700,609	1,798,687	36
Total Deferred Credits	1,700,609	1,798,687	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,351,700	12,114,951	41
Total Liabilities and Other Credits	26,240,343	23,473,098	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	20,342,341	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	295,622				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	20,637,963	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,360,912	0	0	0	10
Total Accumulated Provision	2,360,912	0	0	0	
Net Utility Plant	18,277,051	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,032,995				2,032,995	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	327,917				327,917	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	327,917	0	0	0	327,917	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	2,360,912	0	0	0	2,360,912	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	25,540	26,485	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	25,540	26,485	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER REVENUE BONDS	59,006	427	837,687	1
Total			837,687	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
8.75M REVENUE BONDS	06/15/1992	12/01/2013	7.20%	1,025,000	1
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.30%	1,425,000	2
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	8,125,000	3
3.657M REVENUE BOND ANTICIPATION NOTE	11/15/2000	12/01/2002	4.70%	3,675,000	4
Total Bonds (Account 221):				14,250,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	63,461	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	63,461	
Taxes paid during year:		
County, state and local taxes	45,846	6
Social Security taxes	15,833	7
PSC Remainder Assessment	1,782	8
Other (explain):		
NONE		9
Total payments and other debits	63,461	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BOND ANTICIPATION NOTES	0	30,067	0	30,067	1
REV. BONDS	8,504	98,800	102,050	5,254	2
REV. BONDS A	11,861	137,209	142,331	6,739	3
REV. BONDS-99	35,115	421,385	421,385	35,115	4
Subtotal	55,480	687,461	665,766	77,175	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
BANK CHARGES	0			0	7
Subtotal	0	0	0	0	
Total	55,480	687,461	665,766	77,175	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,114,951	0	0	0	0	12,114,951	1
Add credits during year:							
For Services	4,615					4,615	2
For Mains	232,134					232,134	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,351,700	0	0	0	0	12,351,700	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,071,609	2
Total (Acct. 124):	3,071,609	
Special Funds (125):		
CASH AND INVESTMENTS	3,626,909	3
Total (Acct. 125):	3,626,909	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	289,921	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	289,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	58,869	12
RECEIVABLES FROM MUNICIPALITY	15,286	13
Total (Acct. 145):	74,155	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	54,271	17
Total (Acct. 233):	54,271	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS	1,700,609	18
Total (Acct. 253):	1,700,609	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	19,549,462	0	0	0	19,549,462	1
Materials and Supplies	26,012	0	0	0	26,012	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,196,953	0	0	0	2,196,953	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,233,325	0	0	0	12,233,325	6
Other (specify):					0	7
Average Net Rate Base	5,145,196	0	0	0	5,145,196	
Net Operating Income	743,439	0	0	0	743,439	8
Net Operating Income as a percent of						
Average Net Rate Base	14.45%	N/A	N/A	N/A	14.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(2,439,529)	3
Other (Specify):		4
Total Average Proprietary Capital	(2,439,529)	
Net Income		
Net Income	319,469	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Per review response:

Account 145: Impact fees collected by sewer utility due to water
utility \$ 4735

Special assessments collected by GF due to
WU 10551

Account 233: Office supplies purchased by GF due from WU
\$ 43

Sewer utility customer charges recorded in
WU in error 54228

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 3, 2002

Ms. Debbie Sniadajewski, Village-Treasurer
Village of Plover Municipal Water Utility
2400 Post Road
Plover, WI 54467-2970

2000 Analytical Review DWCCA-4737-PJL

Dear Ms. Sniadajewski:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a more detailed description of the \$15,286 reported in Account 145 and the \$54,271 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review we noted that while it is indicated on the Identification and Ownership page that sewer service is not rendered by the utility. However, there is \$4,640 reported in Account 474 on page W-4 for return on net investment in meters charged to sewer department. If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate all of the water meter costs on your 2001 books.
3. With reference to the footnotes to page W-8, if the \$222,304 addition to Account 310, Land and Land Rights for Source of Supply Plant, is the site for a new water tower, this cost would be more appropriately classified in Account 340, Land and Land Rights for Transmission and Distribution Plant. If there are no plans to locate a well on this land, it is recommended that the cost be reclassified from Account 310 to Account 340. Please state your intentions with respect to this matter.
4. During our review we noted that there is \$ 29,361 reported in Account 421 on page F-2 described as impact fees. In the future, please note that these fees should be reported in Account 252 if collected prior to construction

FINANCIAL SECTION FOOTNOTES

and Account 271 after construction is completed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4737.doc

Enclosure

-----Original Message-----

From: CohenJ@schencksolutions.com [mailto:CohenJ@schencksolutions.com]
Sent: Tuesday, January 08, 2002 8:57 AM
To: peter.leege@psc.state.wi.us
Subject: 2000 analytical review - V. of Plover Water Utility

jeffrey l. cohen, cpa
schenckplover

This e-mail is intended for the use of the addressee(s) only and may contain privileged, confidential, or proprietary information that is exempt from disclosure under law. If you have received this message in error, please inform us promptly by reply e-mail, then delete the e-mail and destroy any printed copy.

----- Forwarded by Jeffrey L Cohen/Plover/Schenck on 01/08/2002 08:54 AM

Jeffrey L

Cohen To: peter.leege@psc.state.wi.us

cc:
01/08/2002 Subject: 2000 analytical review - V. of Plover
Water Utility
08:53 AM

FINANCIAL SECTION FOOTNOTES

1. Account 145: Impact fees collected by sewer utility due to water utility \$ 4735

Special assessments collected by GF due to WU 10551

Account 233: Office supplies purchased by GF due from WU \$ 43

Sewer utility customer charges recorded in WU in error 54228

2. Water meter used to measure sewer volume.

Sewer Utitlity will be allocated water meter costs in future.

3. \$222,304 cost of land for new well site.

4. Impact fees will be reported in account 252 or 271 in future.

jeffrey l. cohen, cpa
schenckplover

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,495,973	1
Total Sales of Water	1,495,973	
Other Operating Revenues		
Forfeited Discounts (470)	17,613	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,640	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,753	
Total Operating Revenues	1,521,726	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,301	8
Pumping Expenses (620-625)	38,278	9
Water Treatment Expenses (630-635)	75,591	10
Transmission and Distribution Expenses (640-655)	75,254	11
Customer Accounts Expenses (901-904)	25,999	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	164,486	14
Total Operation and Maintenance Expenses	386,909	
Other Operating Expenses		
Depreciation Expense (403)	327,917	15
Amortization Expense (404-407)		16
Taxes (408)	63,461	17
Total Other Operating Expenses	391,378	
Total Operating Expenses	778,287	
NET OPERATING INCOME	743,439	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,800	177,704	662,659	4
Commercial	370	90,532	275,095	5
Industrial	26	38,250	87,367	6
Total Metered Sales to General Customers (461)	3,196	306,486	1,025,121	
Private Fire Protection Service (462)	21		16,325	7
Public Fire Protection Service (463)	3,205		447,768	8
Other Sales to Public Authorities (464)	9	2,062	6,759	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,431	308,548	1,495,973	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	447,768	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	447,768	
Forfeited Discounts (470):		
Customer late payment charges	17,613	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17,613	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASE SPACE	3,500	8
Total Rents from Water Property (472)	3,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,640	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,640	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,895	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	24	3
Maintenance of Water Source Plant (605)	1,782	4
Total Source of Supply Expenses	7,301	
PUMPING EXPENSES		
Operation Labor (620)	7,426	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,443	7
Operation Supplies and Expenses (623)	466	8
Maintenance of Pumping Plant (625)	4,943	9
Total Pumping Expenses	38,278	
WATER TREATMENT EXPENSES		
Operation Labor (630)	11,942	10
Chemicals (631)	33,930	11
Operation Supplies and Expenses (632)	7,073	12
Maintenance of Water Treatment Plant (635)	22,646	13
Total Water Treatment Expenses	75,591	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	3,143	14
Operation Supplies and Expenses (641)	484	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,039	16
Maintenance of Mains (651)	10,643	17
Maintenance of Services (652)	14,320	18
Maintenance of Meters (653)	18,803	19
Maintenance of Hydrants (654)	13,855	20
Maintenance of Other Plant (655)	967	21
Total Transmission and Distribution Expenses	75,254	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,841	22
Accounting and Collecting Labor (902)	12,735	23
Supplies and Expenses (903)	4,423	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,999	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	71,913	27
Office Supplies and Expenses (921)	6,100	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,562	30
Property Insurance (924)	5,320	31
Injuries and Damages (925)	6,600	32
Employee Pensions and Benefits (926)	53,387	33
Regulatory Commission Expenses (928)	67	34
Miscellaneous General Expenses (930)	1,240	35
Transportation Expenses (933)	9,919	36
Maintenance of General Plant (935)	3,378	37
Total Administrative and General Expenses	164,486	
Total Operation and Maintenance Expenses	386,909	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		45,846	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		45,846	
Social Security		15,833	3
PSC Remainder Assessment		1,782	4
Other (specify): NONE			5
Total tax expense		63,461	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219839				3
County tax rate	mills		4.987002				4
Local tax rate	mills		8.480784				5
School tax rate	mills		8.586411				6
Voc. school tax rate	mills		1.521708				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.795744				10
Less: state credit	mills		1.267498				11
Net tax rate	mills		22.528246				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.480784				14
Combined School Tax Rate	mills		10.108119				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.588903				17
Total Tax Rate	mills		23.795744				18
Ratio of Local and School Tax to Total	dec.		0.781186				19
Total tax net of state credit	mills		22.528246				20
Net Local and School Tax Rate	mills		17.598751				21
Utility Plant, Jan. 1	\$	18,756,584	18,756,584				22
Materials & Supplies	\$	26,485	26,485				23
Subtotal	\$	18,783,069	18,783,069				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,783,069	18,783,069				26
Assessment Ratio	dec.		0.910000				27
Assessed Value	\$	17,092,593	17,092,593				28
Net Local & School Rate	mills		17.598751				29
Tax Equiv. Computed for Current Year	\$	300,808	300,808				30
Tax Equivalent per 1994 PSC Report	\$	285,767					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	45,846					32
Tax equiv. for current year (see note 6)	\$	45,846					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	26,699	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	301,542	222,304	4
Structures and Improvements (311)	43,884		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	254,510		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	599,936	222,304	
PUMPING PLANT			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	298,873		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	571,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,084,561	4,990	23
Total Water Treatment Plant	2,118,095	4,990	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	40,672		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	26,699	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			523,846	4
Structures and Improvements (311)			43,884	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			254,510	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	822,240	
PUMPING PLANT				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			298,873	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	571,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,089,551	23
Total Water Treatment Plant	0	0	2,123,085	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			40,672	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	625,703	1,265,262	26
Transmission and Distribution Mains (343)	13,348,440	58,873	27
Fire Mains (344)	0		28
Services (345)	224,895	3,705	29
Meters (346)	367,740	10,134	30
Hydrants (348)	336,595	8,259	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,944,045	1,346,233	
GENERAL PLANT			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	37,149		35
Computer Equipment (391.1)	2,965	5,053	36
Transportation Equipment (392)	75,447		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,229	5,702	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	12,681	1,475	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	157,094		44
Other Tangible Property (399)	0		45
Total General Plant	496,200	12,230	
Total utility plant in service directly assignable	18,756,584	1,585,757	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,756,584	1,585,757	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,890,965	26
Transmission and Distribution Mains (343)			13,407,313	27
Fire Mains (344)			0	28
Services (345)			228,600	29
Meters (346)			377,874	30
Hydrants (348)			344,854	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	16,290,278	
GENERAL PLANT				
Land and Land Rights (389)			11,432	33
Structures and Improvements (390)			162,793	34
Office Furniture and Equipment (391)		(7,279)	29,870	35
Computer Equipment (391.1)		7,279	15,297	36
Transportation Equipment (392)			75,447	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			25,931	39
Laboratory Equipment (395)			9,852	40
Power Operated Equipment (396)			6,558	41
Communication Equipment (397)			14,156	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			157,094	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	508,430	
Total utility plant in service directly assignable	0	0	20,342,341	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	0	0	20,342,341	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,394	31,394	1
February			29,699	29,699	2
March			31,855	31,855	3
April			32,624	32,624	4
May			39,214	39,214	5
June			36,624	36,624	6
July			42,692	42,692	7
August			38,066	38,066	8
September			32,609	32,609	9
October			32,287	32,287	10
November			29,360	29,360	11
December			30,948	30,948	12
Total for year	0	0	407,372	407,372	
Less: Measured or estimated water used in main flushing and water treatment during year				16,530	13
Less: Other utility use				7,767	14
Other utility use explanation:					15
FLUSHING HYDRANTS - LEAKS FOUND AND ACCOUNTED FOR.					
Water pumped into distribution system				383,075	16
Less: Water sold				308,548	17
Losses and unaccounted for				74,527	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,824	21
Date of maximum: 5/7/2000					22
Cause of maximum:					23
SPRINKLING, WASHING, AND NORMAL USE					
Minimum gallons pumped by all methods in any one day during reporting year				638	24
Date of minimum: 12/13/2000					25
Total KWH used for pumping for the year				395,899	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	1
300 WATERWAY	2	122	38	2,563,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	301 BLACK OAK DRIVE	300 WATERWAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1989	1989		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,600	2,000		8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		10
Year Installed	1989	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	125	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	B	C70619		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	2000	1987		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	177	172		10
				11
Total capacity in gallons	1,000,000	500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	25,859	0	0	0	25,859	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	221,910	800	0	0	222,710	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	83,435	940	0	0	84,375	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	980	0	0	0	980	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
Total Within Municipality			376,888	1,740	0	0	378,628	
Total Utility			376,888	1,740	0	0	378,628	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	28	0	0	0	28		1
M	1.000	3,359	2	0	0	3,361	569	2
M	1.500	114	1	0	0	115		3
M	2.000	123	4	0	0	127		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	3	0	0	0	3		7
P	8.000	3	0	0	0	3		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
Total Utility		3,642	7	0	0	3,649	569	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,936	0	0	0	2,936	386	1
0.750	136	0	0	0	136	0	2
1.000	256	16	0	0	272	20	3
1.500	41	0	0	0	41	20	4
2.000	34	0	0	0	34	10	5
3.000	2	1	0	0	3	0	6
4.000	10	0	0	0	10	0	7
Total:	3,415	17	0	0	3,432	436	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,633	122	12	2	0	167	2,936	1
0.750	87	36	1	0	0	12	136	2
1.000	80	166	4	3	0	19	272	3
1.500	0	29	0	1	0	11	41	4
2.000	0	16	7	3	0	8	34	5
3.000	0	1	2	0	0	0	3	6
4.000	0	0	0	0	0	10	10	7
Total:	2,800	370	26	9	0	227	3,432	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	723	4		(11)	716	2
Total Fire Hydrants	723	4	0	(11)	716	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 1,432

Number of distribution system valves end of year: 1,129

Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN OPERATION LABOR (630) IS DUE TO LABOR REPAIRING LIGHTNING DAMAGE IN 2000.

INCREASE IN MAINTENANCE OF WATER TREATMENT PLANT (635) IS DUE TO ADDITIONAL MAINTENANCE DUE TO LIGHTNING DAMAGE IN 2000.

DECREASE IN OPERATION LABOR (640) IS DUE TO ADDITIONAL LABOR HIRED IN 1999.

INCREASE IN MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES (650) IS A NORMAL INCREASE IN REPAIRS AND MAINTENANCE IN 2000.

DECREASE IN MAINTENANCE OF MAINS (651) IS DUE AN INCREASE IN 1999.

INCREASE IN MAINTENANCE OF SERVICES (652) IS A NORMAL INCREASE IN MAINTENANCE DURING 2000.

INCREASE IN MAINTENANCE OF METERS (653) IS A NORMAL INCREASE IN MAINTENANCE DURING 2000.

Property Tax Equivalent (Water) (Page W-07)

LOWER TAX EQUIVALENT AUTHORIZED PER LAST WATER RATE AGREEMENT

Water Utility Plant in Service (Page W-08)

AMOUNTS IN COLUMN (F) ARE RECLASSIFICATIONS BETWEEN OFFICE FURNITURE AND EQUIPMENT (391) AND COMPUTER EQUIPMENT (391.1).

LARGE ADDITIONS IN DISTRIBUTION RESERVOIRS AND STANDPIPES (342) AND LAND AND LAND RIGHTS (310) ARE RELATED TO A NEW WATER TOWER BUILT IN 2000.

Water Mains (Page W-15)

MAINS ADDED DURING 2000 WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION AS REPORTED ON F-18.

Water Services (Page W-16)

SERVICES ADDED DURING 2000 WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION AS REPORTED ON F-18.

Hydrants and Distribution System Valves (Page W-18)

AMOUNT IN COLUMN (E) IS A PRIOR YEAR ADJUSTMENT.
